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RECORDATION NO. 22442-A FILED

DEC 19 '01 2-59 PM

SURFACE TRANSPORTATION BOARD

lgitomer@bjllp.com

December 19, 2001

Honorable Vernon A. Williams
Secretary
Surface Transportation Board
Washington, DC 20423

Dear Secretary Williams:

I have enclosed two originals of the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Lease Termination, a secondary document, dated as of December 19, 2001. The primary document to which this is connected is recorded under Recordation No. 22442. We request that this document be recorded under Recordation No. 22442-A.

The names and addresses of the parties to the Lease Termination are:

Lessor:

SunTrust Leasing Corporation, successor-in-interest to Crestar Leasing Corporation
29 West Susquehanna Avenue
Towson, MD 21204

Lessee:

IBP, inc.
IBP Avenue
P.O. Box 515
Dakota City, NE 68731

A description of the equipment covered by the Lease Termination consists of 104 tank cars numbered PBFX 649000-649103, inclusive.

BALL JANIK LLP

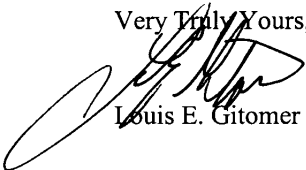
Honorable Vernon A. Williams
December 19, 2001
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A fee of \$ 28.00 is enclosed. Please return one original to:

Louis E. Gitomer
Of Counsel
Ball Janik LLP
Suite 225
1455 F Street, N.W.
Washington, DC 20005

A short summary of the document to appear in the index follows: a Lease Termination between SunTrust Leasing Corporation, successor-in-interest to Crestar Leasing Corporation, 29 West Susquehanna Avenue, Towson, MD 21204, and IBP, inc., IBP Avenue, P.O. Box 515, Dakota City, NE 68731, covering 104 tank cars numbered PBFX 649000-649103, inclusive.

Very Truly Yours,



Louis E. Gitomer

Enclosures

LEASE TERMINATION

This Lease Termination, dated as of December 19, 2001 (the "Termination"), is made between SunTrust Leasing Corporation, successor-in-interest to Crestar Leasing Corporation, the Lessor, and IBP, inc., the Lessee.

WHEREAS, Lessor and Lessee entered a Memorandum of Lease Agreement dated as of September 29, 1999 (the "Lease") for 104 tank cars numbered PBFX 649000-649103, inclusive (the "Equipment"), which was recorded at the Surface Transportation Board on September 29, 1999 under Recordation Number 22442.

WHEREAS, Lessor and Lessee have agreed to terminate the Lease.

NOW, THEREFORE, in consideration of the premises, Lessor and Lessee hereby acknowledge and confirm for the public record the termination of the Lease, and all rights and obligations arising under the Lease with respect to the Equipment.

This Termination may be executed in separate counterparts, each of which when so executed and delivered shall be an original for all purposes, but all such counterparts shall constitute but one and the same instrument.

IN WITNESS WHEREOF, Lessor and Lessee have executed or caused this Termination to be duly executed as of the date first above written.

SunTrust Leasing Corporation, successor-in-interest to
Crestar Leasing Corporation

By: _____

Its: _____

IBP, inc.

By: 

Its: TREASURER

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SURFACE TRANSPORTATION BOARD

STATE OF _____)
) ss.
County of _____)

On this ____ day of December, 2001, before me, _____, the undersigned Notary Public, personally appeared _____ personally known to me to be the person who executed the within instrument as _____ on behalf of the corporation therein named, and acknowledged to me that the corporation executed it.

Notary Public for _____
My Commission expires _____

STATE OF ARKANSAS)
) ss.
County of WASHINGTON)

On this 11th day of December, 2001, before me, Molly A Campbell, the undersigned Notary Public, personally appeared DENNIS KEATHEBY personally known to me to be the person who executed the within instrument as TREASURER on behalf of the corporation therein named, and acknowledged to me that the corporation executed it.

Molly A Campbell
Notary Public for Washington Co, AR
My Commission expires 5-1-2010

LEASE TERMINATION

This Lease Termination, dated as of December 19, 2001 (the "Termination"), is made between SunTrust Leasing Corporation, successor-in-interest to Crestar Leasing Corporation, the Lessor, and IBP, inc., the Lessee.

WHEREAS, Lessor and Lessee entered a Memorandum of Lease Agreement dated as of September 29, 1999 (the "Lease") for 104 tank cars numbered PBFX 649000-649103, inclusive (the "Equipment"), which was recorded at the Surface Transportation Board on September 29, 1999 under Recordation Number 22442.

WHEREAS, Lessor and Lessee have agreed to terminate the Lease.

NOW, THEREFORE, in consideration of the premises, Lessor and Lessee hereby acknowledge and confirm for the public record the termination of the Lease, provided, however, that the rights, duties and liabilities occurring or arising thereunder prior to the date hereof shall survive such termination.

This Termination may be executed in separate counterparts, each of which when so executed and delivered shall be an original for all purposes, but all such counterparts shall constitute but one and the same instrument.

IN WITNESS WHEREOF, Lessor and Lessee have executed or caused this Termination to be duly executed as of the date first above written.

SunTrust Leasing Corporation, successor-in-interest to
Crestar Leasing Corporation

By: 

Its: SECTY

IBP, inc.

By: _____

Its: _____

STATE OF MARYLAND)
) ss.
County of BALTIMORE)

On this 18th day of December, 2001, before me, LORRAINE CARPENTER, the undersigned Notary Public, personally appeared MICHAEL J. POWERS personally known to me to be the person who executed the within instrument as SECRETARY on behalf of the corporation therein named, and acknowledged to me that the corporation executed it.

Lorraine Carpenter
Notary Public for _____
My Commission expires 6/23/04

STATE OF _____)
) ss.
County of _____)

On this ____ day of December, 2001, before me, _____, the undersigned Notary Public, personally appeared _____ personally known to me to be the person who executed the within instrument as _____ on behalf of the corporation therein named, and acknowledged to me that the corporation executed it.

Notary Public for _____
My Commission expires _____